## Franchise Tax Board

## **SHORT FORM ANALYSIS**

| Author:                                                                                                                                                                                                                                                              | Fuentes, et al.      | Analyst:   | Jahna Alvarad                   | do                | Bill Number: | AB 152   |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------|---------------------------------|-------------------|--------------|----------|--|
| Related Bills                                                                                                                                                                                                                                                        | : See Prior Analysis | Telephone: | 845-5683 A                      | mended Date:      | August 30, 2 | 011      |  |
|                                                                                                                                                                                                                                                                      |                      | Attorney:  | Patrick Kusiał                  | Sponsor:          |              |          |  |
| SUBJECT: Donations Of Fresh Fruits Or Fresh Vegetables To Food Bank Credit/Emergency Food Assistance Program Fund/FTB Report To Legislature                                                                                                                          |                      |            |                                 |                   |              |          |  |
| SUMMARY                                                                                                                                                                                                                                                              |                      |            |                                 |                   |              |          |  |
| This bill would create an income tax credit for donations of fresh fruits or fresh vegetables to a California food bank.                                                                                                                                             |                      |            |                                 |                   |              |          |  |
| ANALYSIS                                                                                                                                                                                                                                                             |                      |            |                                 |                   |              |          |  |
| Minor/Technical Amendment                                                                                                                                                                                                                                            |                      |            |                                 |                   |              |          |  |
| The August 30, 2011, amendments would modify a provision of the Welfare and Institutions Code related to the State Emergency Food Assistance Program. These amendments would have no impact on the department's programs and operations or state income tax revenue. |                      |            |                                 |                   |              |          |  |
| LEGISLATIVE STAFF CONTACT                                                                                                                                                                                                                                            |                      |            |                                 |                   |              |          |  |
| Jahna Alvarado                                                                                                                                                                                                                                                       |                      | Patri      | Patrice Gau-Johnson             |                   |              |          |  |
| Legislative Analyst, FTB                                                                                                                                                                                                                                             |                      | Asst.      | Asst. Legislative Director, FTB |                   |              |          |  |
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| Board Position:                                                                                                                                                                                                                                                      |                      |            | V 115                           | Asst. Legislative | e Director   | Date     |  |
| SNAO                                                                                                                                                                                                                                                                 |                      |            | XNP<br>NAR                      | Patrice Gau-Jol   | nnson        | 09/07/11 |  |
|                                                                                                                                                                                                                                                                      | _NOUA                | <b>1</b>   |                                 |                   |              |          |  |